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a close winding line with a fixed length including a horizontal working section of the blade strip, a blade turning unit movement control mechanism being movably disposed between the left and right columns of the blade strip frame for up and down moving the blade strip, the other side of the blade strip frame being disposed with a vertical cutting device, the components of the vertical cutting device being similar to those of the horizontal cutting device, while the guide wheel unit being installed in altered direction, the blade turning unit, guide rails and transmission mechanisms being also arranged in altered direction to form a vertical cutting device] is oriented in a horizontal direction and the working section of the vertical cutting device is oriented in a vertical direction, and wherein the horizontal cutting device further includes a blade turning unit movement control mechanism for moving its working section up and down, and the vertical cutting device further includes a blade turning unit movement control mechanism for moving its working section left and right when needed.

2. (Amended) [Foam] A foam sponge cutting apparatus as claimed in claim [1]3 , wherein the guide wheel unit of the horizontal cutting device further includes a driving wheel, a blade seat pulley, and a first, a second, a third and [four guide wheels] a fourth guide wheel, wherein

the driving wheel [being] is mounted on the lower beam of the blade strip frame and connected with an output shaft of a driving motor[.];

the blade seat pulley [being] is disposed on a left side of the left blade seat of the blade turning unit and positioned on the first linear slide bar and meshing with the first thread rod [thereunder,];

the first and second guide wheels [being] are mounted at [two] opposing ends of the upper beam[, the upper edges of the two wheels being adjacent to the tangential position,];

the third guide wheel [having a smaller diameter and being] is disposed [on upper side of] near the driving wheel[.];

the fourth guide wheel [being] is disposed on [the upper side of] the third slide bar [of the right column] and meshing with the third thread rod [thereunder, the lower side of]; and

the second guide wheel [being] is vertically connected with a pneumatic cylinder [for] so as to allow the loosening of the blade strip when needed.

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3. (Amended) [Foam] A foam sponge cutting apparatus as claimed in claim [1]5, wherein the blade turning unit of the horizontal cutting device includes [a] left and right blade seats, with each blade seat including a seat body[,] ;

a transmission mechanism [and];

a blade holder[,] ; and

a blade strip deflection rectifying mechanism being disposed on one of the blade seats[, the blade strip deflection rectifying mechanism being] and connected with the blade holder of the blade seat, wherein

the blade holder [being] is disposed at one end of the blade seat for clamping the blade strip,

the right blade seat [being hung on] is engaged with the second slide bar, and

the left blade seat [being hung on] is engaged with the guide rail and connected with the first slide bar [on left side].

4. (Amended) [Foam] A foam sponge cutting apparatus as claimed in claim [1 or] 2, wherein the blade strip is

wound over the driving wheel and pulled upward to the second guide wheel, .

[then the blade strip being] tangentially pulled to the first guide wheel and further downward [pulled] to the left blade seat pulley,

[the blade strip] horizontally [passing] guided through the left and right blade seats [and], [then being] pulled to the fourth guide wheel and then [pulled] to the third guide wheel, and [finally, the blade strip being pulled] back to the driving wheel to form a close circularly winding [line] loop with a fixed length.

5. (Amended) [Foam] A foam sponge cutting apparatus as claimed in claim 1, wherein [each of the left and right columns of] the horizontal cutting device [is disposed with] includes a left column and a right column, wherein

the left column includes a first linear slide bar, a first thread rod being underlaid on a lower side of the first linear slide bar, and a guide rail being disposed on a right side of the first linear slide bar [of the left column], and wherein

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the right column [being disposed with two] includes a second linear slide bar having thereunder underlying a second thread rod, and a third linear slide [bars,] bar having thereunder underlying a third thread rod [being also underlaid on lower side of each of the linear slide bar].

6. (Amended) [Foam] A foam sponge cutting apparatus as claimed in claim [1] 5, wherein the blade turning unit movement control mechanism of the horizontal cutting device includes a motor, the output shaft end of which via a toothed belt and a toothed pulley is coupled with a transmission shaft having a left end and a right end, the left end being connected with the first linear slide bar and engaged with the first thread rod while [and] the right [ends] end of the transmission shaft being [respectively vertically] connected with the second and third linear slide bars and [meshing] engaged with the second and third thread rods [thereunder].

7. (New) A cutting apparatus comprising an apparatus body, a blade strip frame bridged over the apparatus body, and a work bench mounted on the apparatus body having a movable surface substantially perpendicular to the blade strip frame for supporting a block of material to be cut by the cutting apparatus, wherein the blade strip frame is used to house a first cutting device and a second cutting device, each of which comprises a guide wheel unit, a blade strip wound on the guide wheel unit to form a closed winding loop, and a blade turning unit to move the blade strip along the winding loop, and wherein

the winding loop of the first cutting device has a vertical working section of the blade strip for cutting the material block in the first direction;

the winding loop of the second cutting device has a horizontal working section of the blade strip for cutting the material block in the second direction, and

the work bench further comprises a roller assembly to move the foam sponge piece along with the movable surface in a direction perpendicular to both the vertical and the horizontal working sections.

8. (New) A foam sponge cutting apparatus as claimed in claim 7, wherein the first cutting device further comprises means for moving the vertical working section left and right in a plane substantially parallel to the blade strip frame.